

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA**

INTERNATIONAL BROTHERHOOD OF  
ELECTRICAL WORKERS LOCAL 98  
PENSION FUND on behalf of itself and all  
others similarly situated,

Plaintiff,

vs.

DELOITTE & TOUCHE, LLP;  
DELOITTE LLP,

Defendants.

Case No. 3:19-cv-3304

**CLASS ACTION**

**DEFENDANTS' SUPPLEMENTAL NOTICE OF  
COMPLIANCE AND CERTIFICATION OF  
DISCLOSURE**

Defendants Deloitte & Touche LLP (“D&T”) and Deloitte LLP (collectively, “Deloitte” or “Defendants”), by and through undersigned counsel, and in accordance with the Fifth Amended Consent Scheduling Order, ECF No. 229, gives notice that it has identified the persons whom it expects or currently anticipates it may call as experts at trial to offer affirmative or rebuttal testimony, and certifies that this supplemental notice has been served upon counsel for the Lead Plaintiff on September 20, 2024. Defendants reserve the right to disclose any additional experts as permitted by the Federal Rules of Civil Procedure, including for purposes of rebuttal and in response to Lead Plaintiff’s affirmative expert reports to be served on September 27, 2024.

The following individual has been retained or specially employed by Defendants to provide affirmative expert testimony on the topics below:

1. **Paul J. Hibbard**

*Analysis Group*

c/o Jed. M. Schwartz  
Milbank LLP  
55 Hudson Yards  
New York, New York 10001-2163  
(212) 530-5000

Topics: Regulatory framework (including the roles of the various parties involved); prudence reviews

Although Defendants are under no obligation to do so, Defendants hereby identify the following individuals who they currently anticipate will provide rebuttal expert testimony on the topics below:

1. **David J. Denis**

*Analysis Group*

c/o Jed. M. Schwartz  
Milbank LLP  
55 Hudson Yards  
New York, New York 10001-2163  
(212) 530-5000

Topics: Market efficiency; damages; and loss causation

2. **J. Duross O'Bryan**

*Resolution Economics*

c/o Jed. M. Schwartz  
Milbank LLP  
55 Hudson Yards  
New York, New York 10001-2163  
(212) 530-5000

Topics: Audit and accounting standards and principles, and Defendants' compliance with those standards and principles

Defendants reserve the right to disclose additional rebuttal expert witnesses in response to the content of Lead Plaintiff's affirmative expert reports, including in response to the report of Lead Plaintiff's proffered expert Al Ferrer. Furthermore, Defendants reserve the right to call any expert witness identified or called by Lead Plaintiff.

Dated: September 20, 2024

Respectfully submitted,

/s/ Christopher A. Ogiba

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*Lead Counsel for Defendants Deloitte & Touche LLP and Deloitte LLP*